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The U.S. Securities and Exchange Commission

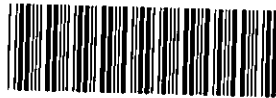
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Office of International Corporate Finance

Mail Stop 3-7

Washington, D.C. 20549



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Re:Mitsubishi Corporation - File No. 82-3784

Dear Sirs:

Mitsubishi Corporation is pleased to enclose for filing the following documents:

- **Subsidiary Nihon Shokuhin Kako Revises Full-Year Forecasts**
- **Subsidiary Nihon Shokuhin Kako to Dissolve a Subsidiary**

This release is to be filed with respect to the Issuer's obligations pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

**Please acknowledge receipt of this document by stamping the duplicate copy of this letter and returning it to us in the enclosed self-addressed envelope.*

Yours sincerely,

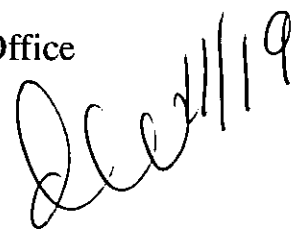
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THOMSON
FINANCIAL


Yoshihiro Kuroi

General Manager,
Investor Relations Office



Translation of report filed with the Tokyo Stock Exchange on November 14, 2007

Subsidiary Nihon Shokuhin Kako Revises Full-Year Forecasts

Mitsubishi Corporation (MC) today announced that consolidated subsidiary (Mitsubishi Corporation Shareholding: 59.77%) Nihon Shokuhin Kako Co., Ltd. has revised its full-year forecasts for the year ending March 31, 2008, which were announced on May 15, 2007.

This will have a negligible effect on MC's consolidated and non-consolidated financial results for the fiscal year ending March 31, 2008.

(Attachment)

Nihon Shokuhin Kako Announcement

Translation of report filed with the Tokyo Stock Exchange on November 14, 2007

Subsidiary Nihon Shokuhin Kako Revises Full Year Forecasts

Nihon Shokuhin Kako Co., Ltd. has revised forecasts for fiscal 2008, the year ending March 31, 2008, which were announced with fiscal 2007 operating results on May 15, in light of recent business performance and other factors.

1. Revisions to Fiscal 2008 Non-consolidated Forecasts (April 1, 2007 to March 31, 2008)

(Million Yen, %)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous forecasts (A) (Announced May 15, 2007)	53,800	700	600	570	23.16
Current forecasts (B)	53,800	140	50	260	10.56
Change (B-A)	-	-560	-550	-310	-12.60
Change (%)	-	-80.0	-91.7	-54.4	-
(Reference) Results for the previous fiscal year (ended March 31, 2007)	48,190	821	864	487	19.81

2. Revisions to Fiscal 2008 Consolidated Forecasts (April 1, 2007 to March 31, 2008)

(Million Yen, %)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous forecasts (A) (Announced May 15, 2007)	53,900	730	680	650	26.42
Current forecasts (B)	53,900	170	20	220	8.94
Change (B-A)	-	-560	-660	-430	-17.48
Change (%)	-	-76.7	-97.1	-66.2	-
(Reference) Results for the previous fiscal year (ended March 31, 2007)	48,357	874	907	462	18.78

3. Reasons for Revisions

(1) Non-consolidated

Nihon Shokuhin Kako has lowered its initial projections for operating income, ordinary income and net income based on an anticipated further increase in costs. This is because the price of corn on the Chicago Board of Trade is expected to remain in a high trading range and seaborne freight rates for transporting corn and crude oil prices continue to soar.

(2) Consolidated

Consolidated forecasts have also been revised in line with revisions to non-consolidated forecasts.

Note: The above forecasts were prepared based on information available to management as of the announcement date and a number of factors may cause actual results to differ materially from projections.

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Translation of report filed with the Tokyo Stock Exchange on November 14, 2007

Subsidiary Nihon Shokuhin Kako to Dissolve a Subsidiary

Mitsubishi Corporation (MC) today announced that consolidated subsidiary Nihon Shokuhin Kako Co., Ltd. has decided to dissolve the following subsidiary.

1. Overview of Company to Be Dissolved

- | | |
|--------------------|--|
| (1) Company | FSP Co., Ltd. |
| (2) Head Office | 33-8, Sendagaya 5-chome, Shibuya-ku, Tokyo |
| (3) Representative | Tetsuji Hori, President |
| (4) Business | Manufacture and sale of sweeteners and other processed starch products |
| (5) Established | April 1, 2004 |
| (6) Capital | 10 million yen |
| (7) Shareholder | Nihon Shokuhin Kako Co., Ltd. (100%) |

2. Reason for Dissolution

FSP is currently a dormant company. Nihon Shokuhin Kako decided to dissolve this company as there are no prospects that it will conduct business activities in the future.

3. Scheduled Dissolution Date

Completion of liquidation: by the end of January 2008 (planned)

4. Effect on Operating Results

The dissolution and liquidation of FSP will have only a negligible effect on MC's non-consolidated and consolidated operating results.

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